

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

IN RE:	Joyce A. Alfery)	Davidson County
	Property ID: 158 04 0A 123.00CO)	
)	
	Tax Years 2013 & 2014)	Appeal No. 90967

INITIAL DECISION AND ORDER

Statement of the Case

By notice dated September 6, 2013, Metropolitan Board of Equalization ("Metropolitan Board") valued the subject property for tax year 2013 as follows:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$299,100	\$629,000	\$928,100	\$232,025

The taxpayer's October 31, 2013 appeal to the State Board of Equalization ("State Board") was untimely. The undersigned administrative judge conducted the hearing on January 22, 2015 in Nashville. Taxpayer Joyce Alfery and Davidson County Property Assessor employee Pam Williams participated.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

As a preliminary matter, the tax year 2013 appeal was amended to include tax year 2014 per State Board Rule 0600-01-.10(2).

The parties agreed on a value of \$800,000 for tax years 2013 and 2014, so the only issue before the administrative judge was whether the taxpayer had "reasonable cause" within the meaning of Tenn. Code Ann. § 67-5-1412(e) sufficient to excuse the taxpayer's late appeal of the

tax year 2013 Metropolitan Board determination.¹ “Reasonable cause” is generally understood to mean “illness or other circumstances beyond the taxpayer’s control.”²

In this case, Ms. Alfery testified that after she received the Metropolitan Board determination notice in early September, she promptly began contacting the State Board in an effort to get appeal forms. Ms. Alfery testified that she completed and mailed the appeal forms promptly upon receiving them. Unfortunately, the appeal forms arrived after the deadline to appeal to the State Board has passed, according to Ms. Alfery’s testimony. The administrative judge finds Ms. Alfery’s uncontroverted testimony credible and finds that the circumstances provide sufficient justification to excuse Ms. Alfery’s late tax year 2013 appeal to the State Board. Accordingly, the administrative judge finds jurisdiction for tax year 2013 and adopts the parties’ stipulated value for tax years 2013 and 2014.

ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax years 2013 and 2014:

<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
\$299,100	\$500,900	\$800,000	\$200,000

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of

¹ The normal deadline to appeal to the State Board is the later of August 1 or within 45 days of the local board determination notice. Tenn. Code Ann. § 67-5-1412(e).

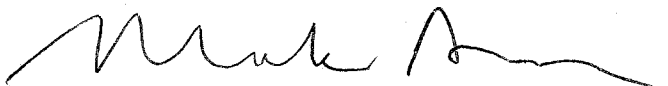
² *Associated Pipeline Contractors, Inc.* (Final Decision & Order, Williamson County, Tax Year 1992, decided August 11, 1994).

the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

The result of this appeal is final only after the time expires for further administrative review, usually seventy-five (75) days after entry of the Initial Decision and Order if no party has appealed.

ENTERED this 29th day of January 2015.



Mark Aaron, Administrative Judge
Tennessee Department of State
Administrative Procedures Division
William R. Snodgrass, TN Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, Tennessee 37243

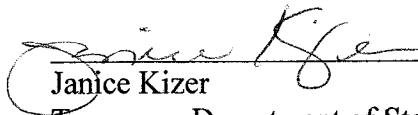
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing Order has been mailed or otherwise transmitted to:

Joyce A. Alfery
22 Wynstone
Nashville, TN 37215

George L. Rooker, Jr.
Davidson Co. Assessor of Property
700 Second Avenue South, Suite 210
Post Office Box 196305
Nashville, Tennessee 37219-6305

This the 29th day of January 2015.



Janice Kizer
Tennessee Department of State
Administrative Procedures Division